

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0098 Great Falls Elem 07 Cascade

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$15,015**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	1203	5,505,105	2,272,280	2,178,012	
2007	1196	5,468,369	2,281,308	2,180,546	1,267
2008			2,306,683	2,210,576	15,015

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 -36,736

Is the Expenditure Difference greater than or equal to zero? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,576

Per-student amount for FY 2007----- 4,572

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? **NO**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

Approved Exception For FY 2007 36,736

Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -36,736

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 1,267

Total Approved Exception and Allowable Reduction for expenditures 38,003

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT) **YES**

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Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0098 Great Falls Elem 07 Cascade

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$15,015**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS **LOCAL FUNDS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2006	1203	5,505,105	2,411,466	3,093,639	
2007	1196	5,468,369	2,394,262	3,074,107	1,267
2008					15,015

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -19,531

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,572

Per-student amount for FY 2007----- 2,570

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

Approved Exception For FY 2007 36,736

Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -19,531

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 1,267

Total Approved Exception and Allowable Reduction for expenditures 38,003

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT)

YES

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Great Falls Elem 0098

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Great Falls Elem 0098						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1472688.92	1480418.22
			2XX	Personal Services - Employee Benefits	143698.60	168846.26
			6XX	Supplies and Materials	128899.32	8310.93
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	874882.38	855747.27
			2XX	Personal Services - Employee Benefits	69075.21	83924.39
			3XX	Purchased Professional and Technical Services	.00	108278.81
			5XX	Other Purchased Services	.00	13485.85
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	.00	13010.83
			2XX	Personal Services - Employee Benefits	.00	99.90
			5XX	Other Purchased Services	.00	28613.75
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	135457.33	20994.78
			2XX	Personal Services - Employee Benefits	7557.07	2905.74
			5XX	Other Purchased Services	414679.03	482950.14
			6XX	Supplies and Materials	611.10	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	226231.56	220614.45
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	126891.79	119328.00
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	.00	1814.27
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	19646.55	2927.58
District/Coop Totals					3,620,318.86	3,612,271.17

Great Falls H S 0099

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1098366.39	980022.56
			2XX	Personal Services - Employee Benefits	92017.45	108871.60
			6XX	Supplies and Materials	.00	3656.90
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	143287.02	210279.45

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Great Falls Elem 0098

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Great Falls H S 0099						
01 General Fund						
280 Special Education - Local and State						
21XX Support Services - Students						
		2XX	Personal Services - Employee Benefits		14505.29	19952.15
		3XX	Purchased Professional and Technical Services		.00	144.00
		5XX	Other Purchased Services		.00	15264.23
221X Improvement of Instruction Services						
		1XX	Personal Services - Salaries		.00	4447.28
		2XX	Personal Services - Employee Benefits		.00	30.02
		5XX	Other Purchased Services		.00	11465.36
24XX Support Services - School Administration						
		1XX	Personal Services - Salaries		75311.28	69826.00
		2XX	Personal Services - Employee Benefits		6027.03	5556.45
10 Transportation Fund						
280 Special Education - Local and State						
27XX Student Transportation Services						
		1XX	Personal Services - Salaries		29616.06	16105.60
		2XX	Personal Services - Employee Benefits		2620.14	2287.51
		5XX	Other Purchased Services		223829.06	210538.13
14 Retirement Fund						
280 Special Education - Local and State						
1XXX Instruction						
		2XX	Personal Services - Employee Benefits		162877.14	153035.91
21XX Support Services - Students						
		2XX	Personal Services - Employee Benefits		20971.74	31203.40
221X Improvement of Instruction Services						
		2XX	Personal Services - Employee Benefits		.00	659.93
24XX Support Services - School Administration						
		2XX	Personal Services - Employee Benefits		11022.69	10361.49
27XX Student Transportation Services						
		2XX	Personal Services - Employee Benefits		4334.66	2389.91
District/Coop Totals					1,884,785.95	1,856,097.88
Prime Applicant Totals					5,505,104.81	5,468,369.05